Case 1:25-cv-05410-KMW-AMD Document 5-4 Filed 05/23/25 Page 1 of 3 PageID: 128

EXHIBIT 4

Dimov Associates, LLC 401 NW 31st Ave, Miami, FL 33125-4228

Jan 8th, 2025

Marc Wasserman 105 Creek Crossing Blvd, Hainesport, NJ 08036

Via Certified Mail and Email

Subject: Cease and Desist – Breach of Contract and Unauthorized Fund Diversion

Dear Mr. Wasserman,

This letter serves as a formal notice regarding your actions involving the continued deposit of payments into your personal account following the sale of your business, Wasserman CPA, to Dimov Associates, LLC. Your actions directly violate the terms of the purchase agreement and constitute unauthorized fund diversion, which may rise to the level of theft or embezzlement under applicable laws.

Summary of Breach

As per the agreement executed in Oct of 2025, all revenues generated by the business following the sale are the exclusive property of Dimov Associates, LLC. Despite prior notice in November, you have continued to divert client payments to an account under your control, rather than remitting these funds to Dimov Associates, LLC.

Your failure to comply with the terms of our agreement has caused financial harm to Dimov Associates, LLC, and has created significant disruption for both our internal team and the NJ staff.

Demands

Effective immediately, you are instructed to:

- 1. **Cease and Desist** from depositing any further payments into your personal or other unauthorized accounts.
- Remit All Misappropriated Funds: Provide a full accounting of all payments diverted to your personal account since the sale date, along with immediate repayment of the full amount.
- 3. **Redirect Payments**: Notify all clients, in writing, that the correct payment details for their accounts are now exclusively with Dimov Associates, LLC.

Notification of Consequences

Failure to comply with the above demands within **10 business days** from the date of this letter will leave us with no choice but to take the following actions:

- 1. **Legal Action**: Initiate civil litigation against you for breach of contract, embezzlement, and damages caused by your actions.
- 2. **Reporting to Authorities**: File a formal complaint with local law enforcement and regulatory agencies for potential criminal charges related to theft or embezzlement.
- 3. **Client Notification**: Inform affected clients about the situation and your unauthorized actions to ensure transparency and minimize further harm.

Next Steps

To resolve this matter without further escalation, please provide written confirmation of your compliance and a repayment plan by **10 business days from the date of this letter.**

You have the option to consult with legal counsel regarding this matter. Dimov Associates, LLC is committed to protecting its rights and ensuring compliance with the terms of our agreement.

Sincerely,

Dimov Tax Team
Dimov Associates, LLC
Phone: +1 (212) 641-0673

Email: legal@dimovtax.com